

General Instructions

The Annual Report is available in electronic form on the Colorado Public Utilities Commission's web site at:

<http://cdn.colorado.gov/cs/Satellite/DORA-PUC/CBON/DORA/1251633823994>

The Annual Report has been revised. Do not use a prior year's version.

The electronic version of the Annual Report includes formulas; no calculations are necessary. Lines containing formulas are highlighted in yellow on the report. Those lines have been password protected; please do not attempt to enter numerical values on those lines. If you are completing the Annual Report manually, please continue to compute totals for each section.

The Department of Revenue form DR 0525 is a standalone form and no longer contained in the Annual Report excel workbook. DR 0525 forms must be filed with the Colorado Department of Revenue on or before May 1, 2015. You must also mail it to:

Colorado Department of Revenues
PUC: Excise Tax Accounting Section
1375 Sherman Street, Room 237
Denver, CO 80261

You must also file a signed copy of the DR 0525 in Proceeding 15M-0051 with your annual report.

If you have any questions regarding completion of the annual report or if you do not have access to the Internet and need the forms mailed to you, please contact Judy Swinnerton at 303-894-2856.

Filing Deadline

Annual Reports shall be filed no later than April 30, 2015, for the reporting period ended December 31, 2014.

If you are not able to file the Annual Report by the April 30, 2015, deadline, you must file a Motion for an Extension of Time to File for a period not to exceed 30 days. The motion must state good cause why you are unable to meet the filing deadline. If granted, this extension of time **shall not apply** to the deadline for filing the copy of the DR 0525 with the Department of Revenue.

How to File the Annual Report

Please file with the Commission as follows:

E-Filing

To file electronically, each regulated utility must have at least one Filer Administrator. If your utility is currently not set up to file through E-Filings, contact Alison Torvik at alison.torvik@state.co.us or (303) 894-2885 or Cathy Lopez at cathy.lopez@state.co.us or (303) 894-2029.

- a. Each company is *strongly encouraged* to have one of its **designated filers submit an executable electronic copy (e.g. Excel)** in the appropriate proceeding number (**15M-0051T**) via the **Commission's E-Filings system at: <https://www.dora.state.co.us/pls/efi/EFI.homepage>**.
- b. Once in the E-Filings system, select the *document type* "Annual Report" and in the *title* field insert the Company's name, along with "2014 Annual Report". E-filing is a fast, efficient, and less costly way to submit filings to the Public Utilities Commission.
- c. The filing must include the annual report, your most recent CPA audit report, and a signed copy of the Colorado Department of Revenue's form DR 0525 ("Report of Gross Operating Revenues"). Note, please use the proceeding number, **15M-0051T** for the proceeding number when E-filing.
- d. Annual reports that are E-filed *are not required* to be notarized.
- e. If you did not submit an executable electronic copy (e.g. Excel) in E-Filing, then you must also send an excel version of your annual report to the following e-mail address: Judith.Swinnerton@state.co.us. **DO NOT E-MAIL A NON-EXECUTABLE (E.G., PDF) FILE.** E-mailing a copy of your annual report does not make you compliant with filing requirements.

Filing paper copies

If filing paper copies, please submit an original and a copy of these forms to the following address at the applicable time:

Doug Dean
Director
Colorado Public Utilities Commission
1560 Broadway, Suite 250
Denver, CO 80202

Paper copies are required to be notarized in the Company Name section.

You must also send an excel version to the following e-mail address: Judith.Swinnerton@state.co.us. **DO NOT E-MAIL A NON-EXECUTABLE (E.G., PDF) FILE.** E-mailing a copy of your annual report does not make you compliant with filing requirements.

Audit Authority

The Commission reserves the right to inspect the records and documents of any public utility, and to examine under oath any officer, agent, or employee of such public utility in relation to the business and affairs of said public utility, pursuant to the audit authority granted to the Commission in § 40-6-106, C.R.S.

Changes in the 2014 Annual Report

Voice over Internet Protocol Information

Voice over Internet Protocol (VoIP) information is being requested in separate line items for revenue and access lines.

Connect America Fund (CAF) I & II

Local Exchange Carriers (LECs) are now being asked to identify CAF I & II funding that they have received.

Consideration for 2018 Regulation

The Commission will consider whether it should take action after July 1, 2018, pursuant to § 40-15-401(1)(b)(VI), C.R.S., and determine whether re-regulation of basic local exchange service is necessary to protect the public interest. In addition to reviewing reports for purposes of Rule 2006(a) of the Commission's Rules Regulating Telecommunications Providers, 4 CCR 723-2, the Commission anticipates reviewing information provided in annual reports between now and 2018 to meet the purposes of § 40-15-401(1)(b)(VI), C.R.S.

Carrier Specific Instructions

Specific Incumbent Local Exchange Carrier Reporting Instructions

The Annual Report for Class A and B telephone companies shall be filed by all companies operating telephone exchanges and having annual operating revenues of less than \$100 million.

Information required in the Annual Report shall be taken from the accounts and records prescribed in 47 C.F.R., Part 32. The definitions and instructions contained therein shall also apply to this report, whenever applicable.

To facilitate the performance of Staff compliance audits, please report account balances in accordance with your accounting records (i.e., Class A or B accounts).

Specific Competitive Local Exchange Carrier, Emerging Competitive Telecommunications Services, Facilities-Based Interexchange Carrier, Transport Providers, Operator Service Provider, Wholesale Provider and Registered Toll Reseller Instructions

If you are not sure whether a specific telecommunications service is regulated by the Commission, please refer to §§ 40-15-201, 301, 302.5, 401, and 501, C.R.S. for more information.

Complete the tabs that are applicable to the nature of your business, i.e., Competitive Local Exchange Carriers (CLECs) will generally complete all tabs but toll resellers may only complete the first four tabs. CLECs must identify the access lines by zones. **DO NOT REPORT ALL ACCESS LINES IN QWEST's ZONE 1.**

If your company is a facility-based CLEC, you **must** complete the Operational Statistic tab.

If any information is not completed, please provide an explanation for why you have omitted information, including statutory support, if applicable.

Failure to file the annual report with the Commission by April 30, 2015, may result in severe penalties, including possible revocation of the provider's Certificate of Public Convenience and Necessity, Letter of Registration, or Toll Reseller Registration; order the underlying facilities-based carriers to disconnect the company from the public switched network; and/or order other combination of the forgoing remedial actions which the Commission deems appropriate.